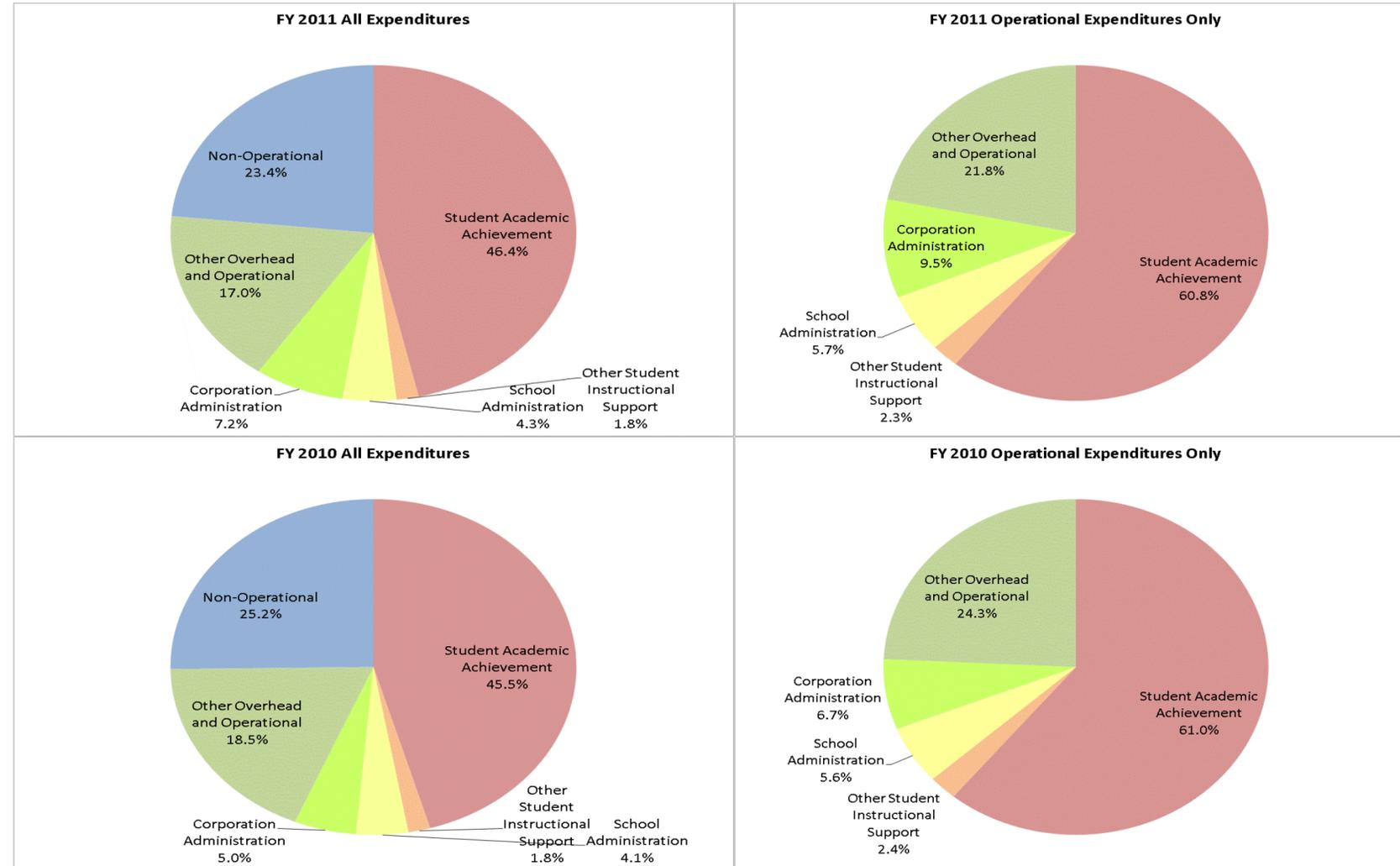


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Valparaiso Community Schools (6560)**

Valparaiso Community Schools (6560)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$28,748,927	53.0%	\$32,239,521	48.3%	\$30,609,432	45.5%	\$31,073,036	46.4%
Student Instructional Support	\$2,851,557	5.3%	\$3,544,542	5.3%	\$3,968,710	5.9%	\$4,035,039	6.0%
Overhead and Operational	\$9,925,249	18.3%	\$14,422,890	21.6%	\$15,773,370	23.4%	\$16,173,995	24.2%
Nonoperational	\$12,767,717	23.5%	\$16,566,534	24.8%	\$16,957,232	25.2%	\$15,661,813	23.4%
Grand Total	\$54,293,450		\$66,773,487		\$67,308,744		\$66,943,884	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	58.2%	53.6%	51.4%	52.4%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Valparaiso Community Schools (6560)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$7,035,305	\$7,690,686	\$11,898,990	\$11,093,147	58%	44%	-7%
	11200 Regular Programs; Middle/Junior High	\$4,245,551	\$4,612,002	\$5,799,496	\$6,362,954	50%	38%	10%
	11300 Regular Programs; High School	\$6,599,465	\$5,860,706	\$6,624,645	\$6,468,816	-2%	10%	-2%
	11350 Regular Programs; High School; Academic Honors Diploma			\$1,235,153	\$1,377,730			12%
	11430 Vocational Education; Distributive Education	\$64,323	\$146,085	\$187,590	\$211,715	229%	45%	13%
	11440 Vocational Education; Health Occupations	\$1,560	\$58,324	\$77,490	\$95,012	> 500%	63%	23%
	11450 Vocational Education; Consumer and Homemaking	\$201,961	\$198,337	\$75,086	\$77,160	-62%	-61%	3%
	11470 Vocational Education; Business Education	\$85,549	\$143,104	\$22,785	\$12,473	-85%	-91%	-45%
	11480 Vocational Education; Industrial Education A	\$65,984	\$222,744	\$265,156	\$265,227	302%	19%	0%
	11490 Vocational Education; Industrial Education B	\$83,155	\$120,720	\$164,587	\$189,691	128%	57%	15%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$42,192	\$26,854	\$2,671		-100%	-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School		\$296,431	\$263,970	\$316,603		7%	20%
	11910 Other Regular Programs; Competency Testing		\$10,800	\$3,328			-100%	-100%
	11920 Other Regular Programs; Project 4R	\$3,722				-100%		
	12110 Gifted And Talented; Gifted and Talented	\$200,463	\$210,837	\$409,233	\$340,135	70%	61%	-17%
	12350 Physical Impairment; Homebound	\$3,069	\$5,358	\$16,525	\$3,976	30%	-26%	-76%
	12520 Culturally Different; Compensatory	\$38,742	\$74,662			-100%	-100%	
	12900 Other Special Programs	\$722,306	\$147,328	\$59,283	\$37,841	-95%	-74%	-36%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$25,877	\$98,880	\$2,155		-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$102,745	\$57,865	\$60,438	\$62,271	-39%	8%	3%
	14200 Summer School Programs; Middle/Junior High School		\$299				-100%	
	14300 Summer School Programs; High School	\$196,291	\$197,209	\$200,829	\$191,908	-2%	-3%	-4%
	16100 Remediation Testing	\$21,873	\$103,640	\$168,089	\$126,061	476%	22%	-25%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition		\$48,095				-100%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$259,080	\$336,692			-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$1,517,786	\$1,676,211			-100%	-100%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other			\$2,202,126	\$3,175,699			44%
	17900 Payments to Other Governmental Units Within State; Other			\$3,976	\$3,976			0%
	22110 Improvement of Instruction; Service Area Direction	\$8,396		\$7,002	\$15,184	81%		117%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$95,002	\$9,701	\$7,242	\$15,343	-84%	58%	112%
	22130 Improvement of Instruction; Instructional Staff Training		\$1,240				-100%	
	22220 Library/Media Services; School Library	\$438,546	\$308,496	\$399,051	\$358,813	-18%	16%	-10%
	22230 Library/Media Services; Audiovisual	\$13,739	\$8,546	\$8,490	\$4,336	-68%	-49%	-49%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$95,573				-100%		
	22360 Instruction, Related Technology; Network Support		\$283,897				-100%	
	22900 Other Support Service, Instructional Staff			\$19,452	\$38,403			97%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$108,187	\$227,733	\$386,030	\$204,031	89%	-10%	-47%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,015	\$2,674	\$1,846	\$1,946	-35%	-27%	5%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$87,057	\$102,702	\$34,058	\$18,847	-78%	-82%	-45%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$3,681	\$1,845	\$2,662	\$3,738	2%	103%	40%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,072,661	\$1,000,476					
Student Academic Achievement Total		\$23,442,856	\$24,291,179	\$30,609,432	\$31,073,036	33%	28%	2%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$2,974				-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$140,973	\$119,834	\$205,205	\$165,014	17%	38%	-20%
	21220 Guidance Services; Counseling Services	\$311,942	\$367,461	\$583,233	\$579,816	86%	58%	-1%
	21340 Health Services; Nurse Services	\$203,959	\$221,831	\$392,885	\$429,017	110%	93%	9%
	24100 Office of The Principal	\$1,579,388	\$1,986,103	\$2,787,387	\$2,861,192	81%	44%	3%
Student Instructional Support Total		\$2,239,236	\$2,695,228	\$3,968,710	\$4,035,039	80%	50%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$33,073	\$40,159	\$93,022	\$89,663	171%	123%	-4%
	23160 Board of Education; Promotion Expenses	\$4,063	\$4,035	\$6,077	\$8,255	103%	105%	36%
	23210 Executive Administration; Office of The Superintendent	\$584,873	\$688,945	\$1,069,514	\$1,245,129	113%	81%	16%
	23230 Executive Administration; Staff Relations and Negotiations			\$4,130	\$104			-97%
	25110 Fiscal Services; Office of The Business Manager			\$91,575	\$100,324			10%
	25120 Fiscal Services; Service Area Direction	\$115,235	\$127,063	\$10,000	\$9,151	-92%	-93%	-8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Valparaiso Community Schools (6560)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25150 Fiscal Services; Payroll Services	\$715	\$2,484	\$2,738	\$2,106	195%	-15%	-23%
	25160 Fiscal Services; Financial Accounting		\$658	\$270	\$243		-63%	-10%
	25191 Other Fiscal Services; Refund of Revenue	\$18,611	\$1,702,802	\$2,979	\$12,877	-31%	-99%	332%
	25195 Other Fiscal Services; Bank Account Service Charge	\$8,514				-100%		
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$39,518	\$44,961	\$72,754	\$59,466	50%	32%	-18%
	25600 Public Information Services	\$31,969	\$31,682	\$5,496	\$9,518	-70%	-70%	73%
	25710 Personnel Services; Supervision of Personnel Services		\$90,000				-100%	
	25750 Personnel Services; Health Services	\$14,472	\$13,008	\$28,386	\$27,383	89%	110%	-4%
	25790 Personnel Services; Other Professional Services			\$1,143,153	\$2,290,488			100%
	25890 Other Technology Services	\$136,087	\$290,866	\$799,580	\$925,351	> 500%	218%	16%
	25950 Other Assessments	\$9,366	\$16,188	\$12,998	\$6,500	-31%	-60%	-50%
	25990 Other Support Services, Central		\$5,038				-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$86,210	\$105,951			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,862,018	\$3,627,725	\$5,206,902	\$4,749,085	66%	31%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$290,470	\$423,205	\$612,882	\$111,038	-62%	-74%	-82%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$413,300	\$245,377	\$250,227	\$274,864	-33%	12%	10%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,525	\$1,550					
	26499 2007 Account Code - Other	\$27,853						
	26600 Operation and Maintenance of Plant Services; Security Services	\$20,600	\$47,000	\$54,002	\$28,766	40%	-39%	-47%
	26700 Operation and Maintenance of Plant Services; Insurance	\$166,541	\$496,960	\$675,758	\$566,862	240%	14%	-16%
	27010 Student Transportation; Service Area Direction	\$225,330	\$314,119	\$601,501	\$467,119	107%	49%	-22%
	27100 Student Transportation; Vehicle Operation	\$948,726	\$971,049	\$1,187,906	\$1,245,532	31%	28%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$467,866	\$720,438	\$836,298	\$860,771	84%	19%	3%
	27400 Student Transportation; Purchase of School Buses	\$268,277	\$477,502	\$333,059	\$359,903	34%	-25%	8%
	27500 Student Transportation; Insurance on Buses	\$158,195	\$86,036	\$57,870	\$28,219	-82%	-67%	-51%
	27900 Student Transportation; Other Student Transportation Services	\$48,230	\$155,613	\$20,771	\$80,610	67%	-48%	288%
	31100 Food Services Operations; Service Area Direction	\$1,022,118	\$1,155,630			-100%	-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$92,356	\$74,722			-100%	-100%	
	31300 Food Services Operations; Food Delivery	\$2,300	\$1,811	\$950		-100%	-100%	-100%
	31400 Food Services Operations; Food Purchases	\$637,667	\$798,152	\$1,070,719	\$1,076,846	69%	35%	1%
	31900 Other Food Services	\$41,361	\$86,509	\$1,521,851	\$1,537,823	> 500%	> 500%	1%
Overhead and Operational Total		\$8,777,436	\$12,847,238	\$15,773,370	\$16,173,995	84%	26%	3%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services		\$520	\$94,593	\$13,572		> 500%	-86%
	33200 Community Recreation	\$64,873	\$74,115	\$62,976	\$78,779	21%	6%	25%
	33400 Athletic Coaches	\$446,284	\$548,304	\$727,278	\$767,264	72%	40%	5%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$80,000				-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$234,539	\$116,985	\$184,743	\$166,961	-29%	43%	-10%
	45100 Building Acquisition, Construction and Improvements	\$2,182,606	\$713,382	\$956,040	\$1,236,645	-43%	73%	29%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$741				-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$61,773	\$277,317	\$15,000	\$49,573	-20%	-82%	230%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$971,886	\$1,217,932	\$930,139	\$1,268,216	30%	4%	36%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,749,897	\$957,535	\$1,447,901	\$1,666,991	-5%	74%	15%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$73,635	\$141,518	-\$459,262	\$30,460	-59%	-78%	
	51100 Debt Services; Principal on Debt; Bonds		\$525,000	\$950,000	\$3,865,000		> 500%	307%
	52100 Debt Services; Interest on Debt; Bonds		\$375,260	\$1,494,108	\$946,723		152%	-37%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$241,670	\$291,631	\$235,157	\$110,428	-54%	-62%	-53%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,521,111	\$9,605,000	\$6,975,000	\$4,065,000	-38%	-58%	-42%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$3,337,373	\$1,396,200			-58%
	59100 Other Debt Services Obligations; Registrars Fee	\$5,446		\$6,187		-100%		-100%
Nonoperational Total		\$12,633,719	\$14,845,239	\$16,957,232	\$15,661,813	24%	6%	-8%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$596,030	\$490,331					
	26492 2007 Account Code - Social Security	\$1,912,232	\$2,000,537					
	26493 2007 Account Code - Workmen's Compensation	\$681	\$22,000					
	26494 2007 Account Code - Group Insurance	\$4,110,424	\$7,528,373					
	26496 2007 Account Code - Unemployment Compensation	\$7,425	\$13,504					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$573,411	\$2,039,858					
Prorated By Fund Total		\$7,200,201	\$12,094,602					